**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

**WEALTH TAX REFERENCE NO. 47 OF 1998**

The Commissioner of Wealth Tax .... Appellant
Bombay

Vs.

Shri Vasant J. Sheth (HUF) .... Respondent

Mr. P.S. Sahadevan for Appellant.
Mr. S.J. Mehta for Respondent.

**CORAM : F.I. REBELLO, &**
**J.P. DEVADHAR, JJ.**
**DATE : 17TH OCTOBER, 2007**

P.C.

. The tax incidence in this case is less than Rs.4.00 lakhs. In the light of that learned Counsel does not press the reference. The question of law, if any, is left open for consideration in an appropriate case.

2. The above Reference accordingly is returned unanswered.

**(J.P. DEVADHAR, J.)** **(F.I. REBELLO, J.)**